

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.BHAVANI PRASAD

WRIT PETITION NO.2410 OF 2007

DATED 19-02-2007

Between:

G.Kumara Swamy ... Petitioner

And

The Commissioner of Commercial Taxes and two others ... Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE G.BHAVANI PRASAD

WRIT PETITION NO.2410 OF 2007

ORDER (Per the Hon'ble Sri Justice Bilal Nazki):

Heard learned counsel for the parties.

The grievance of the petitioner is that he has stood as surety for the year 1996-97 to the third respondent, who is a dealer, but the Department wants to recover the amounts due from the dealer for the years 1996-97, 1997-98 and 1998-99 from his property.

This Court has already held that the surety would be responsible only for the year in which he gives the surety. As such this matter is covered by the earlier judgment of this Court in

N e w Kamal Bar & Café, Hyderabad Vs.State of

A.P.&Others ^[1]

and following the same judgment, the petitioner would not be liable as a surety for the amounts due from the dealer for the years 1997-98 and 1998-99.

With the consent of learned counsel for the parties, the writ petition is disposed of holding that no recovery shall be made from the petitioner for the outstanding amounts from the dealer for the years 1997-98 and 1998-99. However, the Department, in accordance with

law, may recover the outstanding amounts for the year 1996-97 even from the petitioner. No order as to costs.

(Bilal Nazki,J)

Dated 19th February, 2007

(G.Bhavani Prasad,J)

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[\[1\]](#) 42 APSTJ 77